

Inventor:
FLANIGAN, MICHAEL

WSD

I hereby claim the benefit under 35 U.S.C. 119(c) of any United States provisional application(s) listed below:

Application No.	Date of Filing	Priority Yes✓

I hereby claim the benefit under 35 U.S.C. 120 of any United States application(s), or 365(c) of any PCT international application designating the United States of America, listed below, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of 35 U.S.C. 112.

Prior Foreign Application Number(s)	Date of Filing	Status - Patented, Pending or Abandoned

Direct all correspondence to: <input checked="" type="checkbox"/> Customer Number or Bar Code Label <input type="text" value="27871"/> OR <input checked="" type="checkbox"/> Correspondence address below			
Name BLAKE, CASSELS & GRAYDON LLP per Robert H. Nakano (Reg. No. 46,498)			
Address Intellectual Property Group, Box 25, Commerce Court West			
Address 199 Bay Street			
City	Toronto	State Ontario	ZIP M5L 1A9
Country	Canada	Telephone 416.863.2785	Fax 416.863.2653

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

POWER OF ATTORNEY

Further, I, as the below named inventor, whose address is stated below next to my name, as owner of the application for United States Letters of Patent for

SYSTEM AND METHOD FOR PROCESSING FRAMES OF IMAGES AT DIFFERING RATES (Title of Invention)

do hereby appoint the registered practitioners associated with the firm and Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to the address associated with the Customer Number:


BLAKE, CASSELS & GRAYDON LLP Customer No. 27871 Attention: Robert H. Nakano Tel.: 416.863.2785 Fax: 416.863.2653

I, the undersigned, declare that I am the (an) owner of the above-identified application or, if the owner is a corporation, partnership or other association, I am authorized to make this appointment on behalf of the owner.



INVENTORS' ADDRESSES AND SIGNATURES FOR DECLARATION AND POWER OF ATTORNEY

201	FULL NAME OF INVENTOR	First Name Michael		Middle Initial(s)	Last Name FLANIGAN	
	RESIDENCE	City Toronto	State/Province Ontario	Country CANADA	Citizenship CANADA	
	POST OFFICE ADDRESS	527 Soudan Avenue	City Toronto	State/Province Ontario	Country CANADA	Zip Code M4S 1X1

Signature of Inventor (Michael FLANIGAN) 201	
Date	Nov 26, 2003

Signatures should conform to names as presented at 201 *et seq.* above.